Docket No.: 1422-0655PUS1

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Makoto ISHIKAWA, et al.

Conf.: 7260

Application No.: 10/518,926

Art Unit: 1796

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Examiner: Timothy KUGEL

For: OIL-IN-WATER EMULSION COMPOSITION

AMENDMENT UNDER 37 CFR 1.111

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

INTRODUCTORY COMMENTS

Responsive to the Office Action of August 19, 2009, the following amendments and remarks are respectfully submitted in connection with the above-identified application.

This response includes:

Amended Claim Set;

Remarks; and

Third Rule 132 Declaration.